4. Candidates should write their names *distinctly* and *in full and should state clearly in column 5 of the application under what rule, clause of, or exception to a rule,* they seek admission to the Examinations. Only one form of application should be used by each candidate, although he may appear for more than one Examination.

5. Candidates anxious to assue themselves that their applications have been received should enclose an *addressed post card with their respective applications.* The post card should bear the sender's *address only and no other writing.* Such post cards will be returned to them in due course with an impression of the office stamp upon them. No other form of acknowledgment, except that required by the postal rules regarding registered covers will be given, nor will any notice be taken of any letter from any candidate enquiring whether his application has been received. *Insufficiently stamped covers will be rejected.*

6. The application fee must be paid into a District or a Taluk Treasury of the Mysore Government and the application forwarded to the Secretary with the seal of the Treasury and the signature of the Treasury Officer, in column 11 thereof in evidence of the fee having been so paid. The fee should on no account be remitted to the Secretary.

7. The fee paid by candidates will not be refunded except in cases provided for by the Rules. No refund of the fee will be allowed under any other circumstances, nor will any excess fee that may have been inadvertently paid into the Treasury be returned. The fee paid for one Examination will, under no circumstances, be reserved or credited for any other Examination.

8. Candidates are warned that applications received by post or otherwise after the due date or unaccompanied by all the necessary certificates will be rejected.

9. No application for a change of centre will be entertained after the 15th April 1930.

N. SEETHARAMAYYA,
Secretary, Mysore Local Service and Pleaders' Examinations.

COMPTROLLER'S OFFICE, BANGALORE.

Circular No. 172—*Tad. Mis., dated* 12*th February* 1930.

SUBJECT.—Instructions in regard to the compilation of the monthly returns of Stamps.

To

All Treasury Officers.

Cases have come to notice in which the monthly Plus and Minus Memos of Stamps sent to this Office were not correctly prepared in some treasuries. The more common defects and irregularities noticed are as follows:—

(1) Receipts from Vendors were not shown separately but included in "Receipts from Central Depot."

(2) There were discrepancies in the value of Stamps sold as per Plus and Minus Memos and the value credited in the treasury accounts under the respective heads.

(3) The returns were sent without verifying the Closing Balance shown therein with the actual stock.

2. The following instructions, which are supplementary to those contained in Appendix XXXII, M. C. A. C. Vol. II, are, therefore, issued for future guidance.

(1) While compiling the monthly stamp account of each Taluk Treasury, the undermentioned points should receive special attention:—

(*a*) The opening balance should agree with the closing balance of the previous month.

(*b*) Receipts from the Local Depot, Receipts from Vendors (paid for in cash) and receipts for stamps issued in exchange should be shown as separate items under "Receipts."

(*c*) Total monthly sales, as shown in the sales register, stamps issued in exchange for other denominations, and damaged stamps returned to the Local Depot should be shown as separate items under "Issues."

(*d*) The Opening Balance plus total receipts minus total issues will be worked out and entered as Closing Balance. The Closing Balance so arrived at will be compared with the aggregate of the balances under "Double and Single Lock" as shown in the Double Lock and Single Lock Stock Registers.

(*e*) The actual stock at the end of each month (both in the Double Lock and in the Single Lock) should actually be counted by the Treasury Officer and the balance actually found in the Double Lock and Single Lock should be noted separately in the monthly Stock Account and totalled. The total arrived at should agree with the Closing Balance already worked out.

(*f*) A certificate "Stock actually counted and found to agree" should be recorded by the Treasury Officer both in the Double Lock and Single Lock Stock Registers. (Both District and Taluk Treasuries). The monthly account rendered by the Branch Depot to the Local Depot should be accompanied by a certificate in the form prescribed in para 30 of Appendix XXXII, Mysore Civil Account Code, Volume II.

(*g*) A copy of the monthly account should be maintained in each treasury duly attested by the Treasury Officer.

(*h*) With a view to enable the Treasury to readily work out the total receipts and issues for each month it is necessary that separate columns should be provided in the Stock Register for "Total Receipts" and "Total Issues" in respect of each transaction. These two columns may be opened in manuscript till printed registers providing for these additional columns are supplied.

(2) The District Treasury should also prepare a monthly abstract of its transactions in the same way as Taluk Treasuries. The consolidated monthly account for the whole district will be compiled by the District Treasury in the manner laid down below:—

(*a*) The sales of each denomination at the District and Taluk Treasuries wil be posted into the register maintained for the compilation of the monthly account and added up so as to give the total sales in the District. If there are other issues such as (i) damaged stamps returned to the Commissioner of Stamps and (ii) stamps issued in exchange, the total of each will be worked out and shown under "Issues" separately.

(*b*) The balances at the Taluk Treasuries will be posted from the Taluk Stamp Accounts, and any stamps in transit and these will then be added up. Below this, the balances in the District Treasury under Double Lock and under Single Lock will then be posted and the three lines added up giving the balances in the District.

(*c*) The total issues will then be added to the Closing Balances. Tho opening balance will then be posted and added to the receipts from the Central Depot during the month. The two sets of grand totals should agree item by item. Sometimes there will be receipts from other sources, *e.g.*; receipts from Vendors (paid for in cash) or for which stamps are issued in exchange. These also will be worked out and shown under "Receipts" as separate items.

Note.—To find out the stamps in transit the date of acknowledgment of each consignment by the Branch Depot should be noted in the "Remarks" column of the Double Lock Stock Register against the particular item of issue.

(3) The following points should be borne in mind while compiling the consolidated monthly account for the whole District.—

(*a*) The opening balance should be the same as the closing balance of the previous month.

(*b*) Transfers between the Local Depot and the Branch Depots should not be taken into account.

(*c*) In respect of receipts from Vendors paid for in cash, reference to the number, date and amount of voucher should be given in the "Remarks" column of the monthly account.

(*d*) As regards damaged stamps sent to the Commissioner of Stamps, the date of transmission should be noted in the "Remarks" column.

(*e*) The figures shown both on the receipt and issue sides against "Stamps issued in exchange" should be the same.

(*f*) The total sales for the whole District under each kind of stamps should agree with the amount credited in the District Treasury Cash account under the respective heads.

(*g*) The difference between the Opening Balance and the Closing Balance should represent (receipts from the Central Depot plus receipts from Vendors paid for in cash) minus (sales plus damaged stamps sent to the Commissioner of Stamps).

(4) The register maintained for consolidating the transactions of the district will serve as office copy of the monthly account rendered to the Commissioner of Stamps and at the time of signing the monthly account, the entries in the register should be checked and initialled by the Treasury Officer. An office copy of the monthly Plus and Minus Memo sent to the Comptroller should also be maintained duly attested by the Treasury Officer.

(5) The Monthly Account rendered to the Commissioner of Stamps and the monthly plus and minus memo sent to the Audit Office should be accompanied by the Stock Verification Certificate prescribed in para 30 of Appendix XXXII, Mysore Civil Account Code, Volume II.

S SHAMANNA,
Comptroller.